

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 612 - SB 966

March 7, 2013

SUMMARY OF BILL: Prohibits any court from issuing any injunction, restraining order, stay, supersedeas, prohibition, or other writ or process to prevent, hinder or delay the collection of any tax. Requires the court to take any action necessary to implement the stay of collection, when the suit has been properly brought before the court pursuant to Tenn. Code Ann. § 67-1-1801(b) and when the court has determined that the assessed taxpayer has complied with certain specified conditions.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- According to the Administrative Office of the Courts, any fiscal impact upon the courts as a result of this bill will be not significant.
- The bill clarifies a current section of tax law and will not result in a significant fiscal impact to state revenue or expenditures.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

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